

Court. So those are the three basic ideas, the three big ideas, big changes in the bill. Now moving on to the committee amendments, as I indicated to you earlier, the main item in the committee amendments are the revamped procedures dealing with the tax intercept idea and if you look through the committee amendments you will see how it is set out. Basically it provides for a setoff against the state income tax, however, in order for the state to get this setoff they just don't take it. There is an elaborate notice procedure which involves two different notices to the taxpayer, one, they simply notify him that he is on the list of delinquent child support payers and then they notify him again at the point in time that they are about to take the setoff money. So he has a couple of notices and in addition to that, the second notification informs him that they do have an opportunity to give notice of an intent to contest the setoff. In other words, if they don't believe that the setoff is proper they have the right to come in and have a hearing and argue the question. And obviously as is inferred from what I have just told you, they have a right to a hearing and at the hearing they can contest the amount that is due or whether it is due at all or whether any kinds of adjustments should be afforded them. In addition to that, if they don't like the result of the hearing they can then appeal that hearing and the results of that hearing in accordance with the Administrative Procedures Act. Now with regard to the amount of money collected there is a \$25.00 cutoff, that is any time there is \$25.00 or more owing, then this procedure, the computer list will kick out the names and this procedure will be implemented for all amounts in excess of \$25.00. It also provides that the Department of Revenue is going to be reimbursed for any costs incurred in implementing this procedure. They are not anticipated to be significant but to the extent that they exist the use of state sources to collect this money will be reimbursed to the state. So that is a thumbnail sketch of the tax intercept idea. In the committee amendments in addition to that there are several billdrafter technical amendments. There are two amendments that were suggested by Senator Chambers. One provides for a notice and a hearing prior to requiring an individual to submit to a genetic test as is outlined in the paternity sections of the bill. Another